AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph beginning at page 17, line 10, with the following amended paragraph:

It is preferable that the base is made of a transparent polymer so as to be used as a laminate including the birefringent layer. Though there is no particular limitation about the transparent polymer, thermoplastic resins are preferred since they are suitable for treatments of stretching and shrinking as mentioned below. Specific examples include acetate resin such as triacetylcellulose (TAC), polyester resin, polyethersulfone resin, polysulfone resin, polycarbonate resin, polyamide resin, polyimide resin, polyolefin resin, acrylic resin, polynorbornene resin, cellulose resin, polyarylate resin, polystyrene resin, polyvinyl alcohol resin, polyvinyl chloride resin, polyvinylidene chloride resin, polyacrylic resin, and a mixture thereof. In addition, liquid crystal polymers and the like also can be used. Another example of the materials described in JP 2001–343529 A (WO 01/37007) is a mixture containing a thermoplastic resin whose side chain has a substituted or unsubtituted imido group and a thermoplastic resin whose side chain has a substituted or unsubtituted phenyl group and nitrile group, more specifically, a resin composition containing an alternating copolymer of isobutene and ~~N-methyl~~ N-methylene maleimide and an acrylonitrile–styrene copolymer. Among them, it is particularly preferred for materials that birefringence of the transparent film formed using the materials become a relatively lower value. Specifically, a mixture of the above–mentioned thermoplastic resin whose side chain has a substituted or unsubstituted imide group and a thermoplastic resin whose side chain has substituted or unsubstituted phenyl group and a nitryl group is preferred.

Please replace the paragraph beginning at page 19, line 29, with the following amended paragraph:

Specific examples for a combination of a base and a solvent are as follows. When the transparent polymer of the base is TAC, for example, ethyl acetate, cyclohexanone, cyclopentanone, acetone and the like can be used for the solvent. When the transparent polymer of the base is at least either a copolymer of isobutene and ~~N-methyl~~ N-methylene maleimide or a

copolymer of acrylonitrile–styrene copolymer, for example, methyl isobutyl ketone, methyl ethyl ketone, cyclohexanone, cyclopentanone, acetone or the like can be used.

Please replace the paragraph beginning at page 26, line 16, with the following amended paragraph:

In the above conditions (I) to (III), $\Delta n(a)$ denotes a birefringence of the birefringent layer (a), and $\Delta n(b)$ denotes a birefringence of the base. They are represented respectively by the formulae below. In the formulae and the above condition (II), nx, ny and nz denote respectively refractive indices in the X–, Y–, and Z–axes in the birefringent layer (a), and nx', ny' and nz' denotes respectively refractive indices in the X–, Y–, and Z–axes in the base (b). The X–axis denotes an axial direction presenting a maximum refractive index within the birefringent layer (a) and the base, the Y–axis denotes an axial direction perpendicular to the X–axis within the plane, and the Z–axis denotes a thickness direction perpendicular to the X–axis and the Y–axis.

Please replace the paragraph beginning at page 32, line 22, with the following amended paragraph:

Another example of the protective layer is a polymer film described in JP2001–343529 A (WO 01/37007). The polymer material used can be a resin composition containing a thermoplastic resin whose side chain has a substituted or unsubtituted imido group and a thermoplastic resin whose side chain has a substituted or unsubtituted phenyl group and nitrile group, for example, a resin composition containing an alternating copolymer of isobutene and ~~N-methyl~~ N-methylene maleimide and an acrylonitrile–styrene copolymer. Alternatively, the polymer film may be formed by extruding the resin composition.

Please replace the paragraph beginning at page 42, line 10, with the following amended paragraph:

FIG. 4 is a cross–sectional view showing one example of a liquid crystal panel of the present invention. As shown in this figure, the liquid crystal panel 40 has a liquid crystal cell 21, a laminated birefringent film 1, a polarizer 2 and a transparent protective layer 3, wherein the laminated birefringent film 1 is laminated on one surface of the liquid crystal cell 21 while the

polarizer 2 and the transparent protective layer [[13]] 3 are laminated in this order on the other surface of the laminated birefringent film 1. The liquid crystal cell is configured by holding a liquid crystal between two liquid crystal cell substrates (not shown). The laminated birefringent film 1 is a laminate of a base and a birefringent layer as mentioned above, where the birefringent layer side faces the liquid crystal cell 21, and the base side faces the polarizer 2.

Please replace the paragraph beginning at page 48, line 27, with the following amended paragraph:

75 weight parts of alternating copolymer (containing ~~N-methyl~~ N-methylene maleimide of 50 mol%) synthesized from isobutene and N-methyl maleimide and 25 weight parts of acrylonitrile–styrene copolymer containing 28 wt% of acrylonitrile were dissolved in methylene chloride so as to prepare a polymer solution with the solid concentration of 15 wt%. This polymer solution was flow–expanded onto a polyethylene terephthalate (PET) film arranged on a glass plate, and left for 60 minutes at room temperature. A polymer film formed on the PET film was peeled off and dried for 10 minutes at 100°C, further 10 minutes at 140°C, and still further 30 minutes at 160°C, so as to obtain a transparent film (b). The film had an in–plane retardation value ($\Delta nd = (nx - ny) \cdot d$) of 1 nm, and a retardation value ($Rth = (nx - nx) \cdot d$) of 2 nm in the thickness direction.